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From:

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To:

Cc:

Subject: RE: AAR Case

If taxpayers have not yet paid the overassessment, the Service could consider abating the overassessment. I am not aware of any authority for the proposition that the examination of the books and records of a partnership without issuance of an NBAP is a determination that the partnership is not a TEFRA partnership. Even if that proposition were valid, under 6231(g)(2) the determination would have to be reasonable on the basis of the partnership return.